



STATE OF CALIFORNIA
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April 29, 2003

FTB NOTICE 2003-3

**SUBJECT: MANUFACTURERS' INVESTMENT CREDIT: READY-MIXED
CONCRETE AND CEMENT TRUCKS. LEGAL RULING 2001-4
WITHDRAWN.**

In light of the decision of the State Board of Equalization in the *Appeals of Jon and Rita Minnis and Milpitas Materials Company*, 2002-SBE-003, June 20, 2002, Legal Ruling 2001-4 is hereby withdrawn.

The principal author of this notice is Geoff Way of the Franchise Tax Board, Legal Branch. For further information regarding this notice, contact Mr. Way at the Franchise Tax Board, Legal Branch, P. O. Box 1720, Rancho Cordova, CA 95741-1720.